

EXHIBIT – M –



August 5, 2020

MN ID: 5484122

Letter ID: L0338664480

#BWBBMRR
#0000 0033 8664 4805#
ATTN NICOLAS GOUREAU
MLG RETAIL LLC
UNION 73
45 SW 9TH ST APT 3603
MIAMI FL 33130-3984

Reply Due Date: September 4, 2020

Missing Sales and Use Tax Return

Tax Period: June 30, 2020

The Minnesota Department of Revenue has not received your Sales & Use Tax return for the tax period ending June 30, 2020. Your return was due July 20, 2020. You must file your return and pay any additional taxes that might be due by September 4, 2020 to avoid additional penalty.

How to File

To file and pay online, go to www.revenue.state.mn.us and select the e-Services button in the upper-right corner. To file and pay using a touch-tone phone, call 1-800-570-3329.

You need the following information to file your return:

- e-Services user name and password
- Seven-digit Minnesota Tax ID Number
- Tax period
- Gross receipts
- General rate taxable sales (sales at 6.875%)
- Special rate sales (city, liquor, entertainment, etc.)
- Total taxable purchases

What Happens if I do not file?

If you do not file your return, we can:

- File the return for you based on information available to us.
- Start a collection action if we determine additional tax is due.
- Revoke your business or professional license, or block its renewal.



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Page 2

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Penalties

- Up to 5 percent of any additional tax you owe for filing late. Up to 15 percent of any additional tax owed for paying it late.
- An extended delinquency penalty of 5 percent of any additional tax owed or \$100, whichever is greater, if the return is not filed by September 4, 2020.
- Civil or criminal penalties if you knowingly fail to file a return. These penalties can still apply even if we file a return for you.

What if I am no longer in business?

You can close your business account in e-Services. To log in, go to www.revenue.state.mn.us and select the e-Services button in the upper-right corner. If you do not have access to the Internet, call 651-282-5225.

Contact Information

Mail: Minnesota Department of Revenue
Attn.: Sales and Use Tax Division Demand to File
Mail Station 6330
St. Paul, MN 55146-6330

Phone: 651-296-6181 or 1-800-657-3777 (toll-free)